

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues designated for financing specified activities of the City. The Special Revenue Funds of the City are:

- **Gas Tax/State Highway Funds** – These funds are required by state law to account for gas tax monies allocated by the State. Taxes levied by the State on gasoline and other motor fuels are allocated among cities, counties, and the State. The funds can be used for street and road expenditures, as defined by state law. Occasionally, other street and road related grants are receipted into this fund. Other revenues include State Highway funds traded for Federal ISTEA funds (per California Senate Bill 1435). The funds can be used for the same purposes as gas tax funds (see above). Under SB 45, the State Transportation Improvement Plan provides funding for approved local street projects. Revenues are derived from both state and federal funds. Revenue received from CalTrans through the sale of property to fund projects that provide congestion relief for travel through the City is also allocated here. These funds are also used to account for revenue received from the State for the purpose of street and highway pavement maintenance, rehabilitation, and reconstruction of necessary associated facilities such as drainage and traffic devices.
- **Habitat Acquisition and Restoration Fund** – This fund is used to account for grants and other funds restricted or designated specially for acquisition, restoration, or mitigation projects approved by the City.
- **Environmental Programs Fund** – Revenues to this fund are restricted by law for implementation of various environmental programs throughout the City, particularly solid waste source reduction.
- **Special Police Funds** – These funds are used to account for revenues from several programs which are restricted as to use for police programs. These include drug asset forfeitures, vehicle theft funds, the State supplemental law enforcement services program, traffic offender funds, abandoned vehicle abatement funds, and the California law enforcement equipment program fund.
- **Capital Improvements Fund** – Revenues to this fund include state and federal grants and transfers from other City funds designated by Council action to be used for specified capital maintenance/improvement projects.
- **Demolition Projects Fund** – Revenues to this fund consist primarily of transfers from the General Fund and are to be used for abatement actions authorized by the Municipal Code or by the Uniform Building Code.
- **Airport Fund** – Revenues to this fund are restricted by law for maintenance and capital improvement at the Eureka Municipal Airport.
- **Special Fire Funds** – These funds receive revenues from the Hazardous Materials (Hazmat) Authority, the General Fund, grants and response charges to operate the Hazmat response team.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

- **Public Financing Authority Fund** – This fund was established to repay principal and interest of the tax allocation bonds issued by the Eureka Public Financing Authority. Debt service payments are made from the proceeds of loan repayments from the Eureka Redevelopment Agency.



CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2005

	Special Revenue Funds			
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Enviromental Programs	Special Police
Assets				
Cash and investments	\$ 443,614	\$ -	\$ 174,664	\$ 493,930
Cash and investments with fiscal agents				
Accounts receivable	407,464	85,230		453
Interest receivable	10,587			536
Total Assets	<u>\$ 861,665</u>	<u>\$ 85,230</u>	<u>\$ 174,664</u>	<u>\$ 494,919</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 163,695	\$ 329	\$ 8,538	\$ 7,059
Due to other funds		52,535		
Deposits payable	181,000			
Unearned revenue	3,811			
Total Liabilities	<u>348,506</u>	<u>52,864</u>	<u>8,538</u>	<u>7,059</u>
Fund Balances:				
Unreserved:				
Undesignated	<u>513,159</u>	<u>32,366</u>	<u>166,126</u>	<u>487,860</u>
Total Fund Balances	<u>513,159</u>	<u>32,366</u>	<u>166,126</u>	<u>487,860</u>
Total Liabilities and Fund Balances	<u>\$ 861,665</u>	<u>\$ 85,230</u>	<u>\$ 174,664</u>	<u>\$ 494,919</u>

Special Revenue Funds					
Capital Improvements	Demolition Projects	Airport	Special Fire	Public Financing Authority Debt Service	Total Nonmajor Governmental Funds
\$ -	\$ 36,885	\$ 182,142	\$ 47,558	\$ -	\$ 1,378,793
				691	691
1,533,389	10,800		69		2,037,405
					11,123
<u>\$ 1,533,389</u>	<u>\$ 47,685</u>	<u>\$ 182,142</u>	<u>\$ 47,627</u>	<u>\$ 691</u>	<u>\$ 3,428,012</u>
\$ 922,383	\$ -	\$ 1,810	\$ 1,047	\$ -	\$ 1,104,861
764,069				7,174	823,778
					181,000
					3,811
<u>1,686,452</u>		<u>1,810</u>	<u>1,047</u>	<u>7,174</u>	<u>2,113,450</u>
(153,063)	47,685	180,332	46,580	(6,483)	1,314,562
(153,063)	47,685	180,332	46,580	(6,483)	1,314,562
<u>\$ 1,533,389</u>	<u>\$ 47,685</u>	<u>\$ 182,142</u>	<u>\$ 47,627</u>	<u>\$ 691</u>	<u>\$ 3,428,012</u>

**CITY OF EUREKA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2005**

	Special Revenue Funds			
	Gas Tax/ State Highway	Habitat Acquisition and Restoration	Enviromental Programs	Special Police
REVENUES:				
Use of money and property	\$ 33,472	\$ (1,259)	\$ 11,347	\$ 32,213
Intergovernmental	1,836,528	7,990	7,243	124,799
Charges for services			32,897	66,168
Other revenues	12,665		21	
Total Revenues	1,882,665	6,731	51,508	223,180
EXPENDITURES:				
Current:				
Public safety				235,210
Public works	66,689			
Community services			60,118	
Capital outlay	1,527,115	8,319		
Debt service:				
Principal payments				10,919
Interest and fiscal charges				558
Total Expenditures	1,593,804	8,319	60,118	246,687
Excess of revenues over (under) expenditures	288,861	(1,588)	(8,610)	(23,507)
OTHER FINANCING SOURCES (USES):				
Transfers in				
Transfers out	(411,686)			
Total Other Financing Sources (Uses)	(411,686)			
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(122,825)	(1,588)	(8,610)	(23,507)
Fund Balances, July 1, 2004	635,984	33,954	174,736	511,367
Fund Balances, June 30, 2005	\$ 513,159	\$ 32,366	\$ 166,126	\$ 487,860

Special Revenue Funds					
Capital Improvements	Demolition Projects	Airport	Special Fire	Public Financing Authority Debt Service	Total Nonmajor Governmental Funds
\$ (13,900)	\$ 2,663	\$ 10,129	\$ 1,025	\$ 655,070	\$ 730,760
3,061,430		10,000			5,047,990
		13,317	54,555		166,937
1,000	10,800				24,486
3,048,530	13,463	33,446	55,580	655,070	5,970,173
			74,881		310,091
4,111					70,800
	10,950	17,866			88,934
3,413,395					4,948,829
				678,343	10,919
					678,901
3,417,506	10,950	17,866	74,881	678,343	6,108,474
(368,976)	2,513	15,580	(19,301)	(23,273)	(138,301)
			18,926		18,926
					(411,686)
			18,926		(392,760)
(368,976)	2,513	15,580	(375)	(23,273)	(531,061)
215,913	45,172	164,752	46,955	16,790	1,845,623
\$ (153,063)	\$ 47,685	\$ 180,332	\$ 46,580	\$ (6,483)	\$ 1,314,562

**CITY OF EUREKA
BUDGETED NONMAJOR FUNDS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2005**

	Gas/State Highway			Habitat Acquisition and Restoration		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues:						
Investment income	\$ 22,950	\$ 33,472	\$ 10,522	\$ -	\$ (1,259)	\$ (1,259)
Intergovernmental	2,365,000	1,836,528	(528,472)	375,126	7,990	(367,136)
Charges for services						
Other		12,665	12,665			
Total Revenues	2,387,950	1,882,665	(505,285)	375,126	6,731	(368,395)
Expenditures:						
Current:						
Public works	15,196	66,689	(51,493)			
Public safety						
Community services						
Capital outlay	2,825,960	1,527,115	1,298,845	376,725	8,319	368,406
Debt service:						
Principal						
Interest and fiscal charges						
Total Expenditures	2,841,156	1,593,804	1,247,352	376,725	8,319	368,406
Excess of revenues over (under) expenditures	(453,206)	288,861	742,067	(1,599)	(1,588)	11
Other Financing Sources (Uses):						
Transfers in						
Transfers out	(411,686)	(411,686)				
Total Other Financing Sources (Uses)	(411,686)	(411,686)				
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(864,892)	(122,825)	742,067	(1,599)	(1,588)	11
Fund Balances, July 1, 2004	635,984	635,984		33,954	33,954	
Fund Balances, June 30, 2005	<u>\$ (228,908)</u>	<u>\$ 513,159</u>	<u>\$ 742,067</u>	<u>\$ 32,355</u>	<u>\$ 32,366</u>	<u>\$ 11</u>

Enviromental Programs			Special Police			Capital Improvements		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ 10,600	\$ 11,347	\$ 747	\$ 25,940	\$ 32,213	\$ 6,273	\$ 200	\$ (13,900)	\$ (14,100)
14,588	7,243	(7,345)	396,675	124,799	(271,876)	4,467,819	3,061,430	(1,406,389)
33,000	32,897	(103)	67,000	66,168	(832)		1,000	1,000
	21	21						
58,188	51,508	(6,680)	489,615	223,180	(266,435)	4,468,019	3,048,530	(1,419,489)
							4,111	(4,111)
89,651	60,118	29,533	390,437	235,210	155,227			
22,243		22,243	128,703		128,703	4,809,837	3,413,395	1,396,442
			10,914	10,919	(5)			
			558	558				
111,894	60,118	51,776	530,612	246,687	283,925	4,809,837	3,417,506	1,396,331
(53,706)	(8,610)	45,096	(40,997)	(23,507)	17,490	(341,818)	(368,976)	(27,158)
(53,706)	(8,610)	45,096	(40,997)	(23,507)	17,490	(341,818)	(368,976)	(27,158)
174,736	174,736		511,367	511,367		215,913	215,913	
\$ 121,030	\$ 166,126	\$ 45,096	\$ 470,370	\$ 487,860	\$ 17,490	\$ (125,905)	\$ (153,063)	\$ (27,158)

(Continued)

CITY OF EUREKA
BUDGETED NONMAJOR FUNDS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2005
(Continued)

	Demolition Projects			Airport		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues:						
Investment income	\$ 2,400	\$ 2,663	\$ 263	\$ 8,400	\$ 10,129	\$ 1,729
Intergovernmental				10,000	10,000	
Charges for services				11,484	13,317	1,833
Other		10,800	10,800			
Total Revenues	2,400	13,463	11,063	29,884	33,446	3,562
Expenditures:						
Current:						
Public safety						
Community services	19,684	10,950	8,734	22,393	17,866	4,527
Capital outlay						
Debt service:						
Interest and fiscal charges						
Total Expenditures	19,684	10,950	8,734	22,393	17,866	4,527
Excess of revenues over (under) expenditures	(17,284)	2,513	19,797	7,491	15,580	8,089
Other Financing Sources (Uses):						
Transfers in						
Transfers out						
Total Other Financing Sources (Uses)						
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(17,284)	2,513	19,797	7,491	15,580	8,089
Fund Balances, July 1, 2004	45,172	45,172		164,752	164,752	
Fund Balances, June 30, 2005	\$ 27,888	\$ 47,685	\$ 19,797	\$ 172,243	\$ 180,332	\$ 8,089

Special Fire			Public Financing Authority		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
\$ 1,100	\$ 1,025	\$ (75)	\$ 678,543	\$ 655,070	\$ (23,473)
25,591	54,555	28,964			
26,691	55,580	28,889	678,543	655,070	(23,473)
64,632	74,881	(10,249)			
			678,343	678,343	
64,632	74,881	(10,249)	678,343	678,343	
(37,941)	(19,301)	18,640	200	(23,273)	(23,473)
21,894	18,926	(2,968)			
21,894	18,926	(2,968)			
(16,047)	(375)	15,672	200	(23,273)	(23,473)
46,955	46,955		16,790	16,790	
<u>\$ 30,908</u>	<u>\$ 46,580</u>	<u>\$ 15,672</u>	<u>\$ 16,990</u>	<u>\$ (6,483)</u>	<u>\$ (23,473)</u>